



> TOP 10 > > Personal Income Tax Errors That Delay Return Processing – 2007

CATEGORY	ERROR	SOLUTION
■ Amended Return	Incorrect amount was transferred from the original return to the amended return.	Transfer all amounts from the original return to the amended return carefully and accurately.
■ Deductions	Standard or itemized deduction claimed on the return has been revised to the correct amount based on the filing status used or to correct a math error.	Refer to the instructions to determine the correct amount to deduct.
■ Estimated Tax Payments	Amount of the estimated tax payments claimed on the return does not equal the amount received.	Check your records to accurately report the estimate payments paid to the Franchise Tax Board. You can verify the estimated tax payments we received by going to our website at ftb.ca.gov and searching for My FTB Account .
■ Estimated Tax Transfer	Amount of estimated tax transfer requested on the return was adjusted due to an error on the return.	Check your return and all calculations for accuracy before requesting to transfer your overpayment to the next year.
■ Excess SDI	Amount of excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) credit claimed on the return was not substantiated by the Form W-2 or other wage document attached to the return.	Review the instructions to determine if you are eligible to deduct excess SDI. Attach all required documentation.
■ Exemption Credits	Amount of exemption credits claimed on the return was revised because the exemption amount claimed was either subject to adjusted gross income limitations or incorrectly computed or transferred.	Refer to the instructions to determine the correct amount of exemption credits to claim based on your specific circumstances, filing status, and adjusted gross income. Verify all calculations for accuracy.
■ Payments & Credits	Payments and credits were incorrectly added or the total payments and credits were incorrectly subtracted from the total tax.	Review calculations to make sure they are accurate.
■ Renter's Credit	Nonrefundable renter's credit was revised or disallowed because (a) the wrong amount was claimed based on the filing status used, (b) the California adjusted gross income exceeds the qualifying maximum amount, (c) part-year residents' renter's credit is prorated, or (d) nonresidents do not qualify for renter's credit.	Review the instructions to determine if you are eligible to claim renter's credit on your return. If eligible, make sure to calculate the amount of your credit accurately.
■ Tax	Total tax reported on the return was revised due to (a) an error calculating the tax liability or total credits, (b) the taxable income reported and/or the filing status used, or (c) the exemption credits claimed.	Review calculations to make sure they are accurate. Make sure you use the correct tax table, row, and column for your income and filing status.
■ Withholding Credits	Amount of withholding credits claimed on the return does not equal the total amount shown on the attached withholding documents.	Add all withholding amounts accurately and substantiate all amounts claimed with the appropriate documentation.